## 438.7 Consolidated list of real estate.

The director of revenue shall, by some convenient method of binding, arrange the statements required to be made by sections 438.4 to 438.6 so as to form a consolidated list of all real estate reported to the director as being owned or used for pipeline purposes within the state of Iowa.

[C31, 35, §7103-d7; C39, §**7103.07;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.7] 2003 Acts, ch 145, §286